

welfare, I, therefore, beg to suggest the annexed plan, and shall feel myself most amply repaid, if my humble efforts at all contribute towards the attainment of so desirable an object as the one now in question; and I cannot but allow myself to believe, that by its adoption, with, perhaps, some modifications, not only will all the ends above alluded to, be most fully answered, but also, that a considerable increase of public revenue will ultimately be obtained; a powerful support and stimulus given to some important but now depressed trades; greater facilities afforded to the arts, sciences, and professions; and a very desirable adjunct more easily furnished to the comforts and conveniences of social life.

You know, Sir, that Perfumery forms an important item in French manufactures, and that we cannot successfully compete with French Perfumery in foreign markets, and that this department of our home trade requires a high import duty on perfumed spirits, to protect it from French competition. But now, Sir, that the excise duty is taken off glass, the English perfumer can obtain most, if not all the articles used in his trade, at as low a rate as his French competitor; and nothing is now wanting to give him all the advantages over him which his greater capital, industry, and enterprise will assuredly confer, but to grant him the relief sought for by the present proposition.

The manufacture of white lead is by no means an insignificant branch of our trade; and acetous and pyroligneous acids are also very extensively used in the calico-printing; and we have powerful opponents in Holland and Germany; but let our white-lead manufacturers be allowed to make their goods either from vinegar made from impregnated alcohol, instead of from grain-wash, or else with common vinegar, impregnated so as to prevent its being used for culinary purposes, and this department of our native industry will increase most surprisingly.

It is true, Sir, that, compared with our stupendous cotton, woollen, linen, iron, and some other manufactures, those above-named, and others affected by the price of Alcohol, sink into insignificance; yet in the aggregate they are of considerable importance; and when it is considered how we are opposed on every side by the rival interests of every other trading nation, and how needful it is to open all new channels of trade possible, no advantage ought to appear too trifling to be availed of; and when it is, moreover, borne in mind, how many trades stand or fall together, how the prosperity of one adds to that of another, and how many unemployed hands are set to work by the revival of even one apparently insignificant trade, you will readily admit, Sir, the important results which may arise from the adoption of the present plan, by which, I think, it may safely be affirmed, some million gallons of Alcohol will be consumed in the ways I have here very superficially alluded to, which at present, by reason of the high duty on it, are not so consumed, and that even many new trades may be thereby created which as yet have no existence.

It cannot be denied, however, that the manufacture of Naphtha, Camphine, &c., is becoming every year of more importance, and that these products serve for many purposes as good substitutes for Alcohol; yet their properties are so very different from it, and Alcohol has a so much wider field of applicability, that these manufactures would not suffer by the adoption of the proposed plan, nor materially interfere with its utility, but, on the contrary, their use, in combination with Alcohol, might in many cases be doubly advantageous.

The purposes to which cheap Alcohol, impregnated in the way hereafter proposed, might, and would be applied, are too numerous to be here particularly enumerated; but amongst others may be named the following:—as a neat and pleasant combustible, particularly in the summer season, to heat small quantities of liquid where no fires are kept; as the basis, or at least a component part of most articles of perfumery; as a recoverable menstruum in the extraction of colouring and other matter from various substances; and as a universal and indispensable agent in the chemical laboratory,—as, for example, in the preparation of the Fulminants, &c. so generally used in her Majesty's service as well as by the public:

as a refrigerant in medical and surgical practice, as an agreeable and powerful evaporant and antiseptic in the sick room, hospitals, &c.: as a recoverable menstruum in paper-hanging, varnish-making, and in the manufacture of stearine, margarine, and other fine candles: as a vehicle for paint, where the nauseous smell of linseed oil and turpentine is unbearable: as a detergent for paint-work, pictures, plate, wearing apparel, &c.: as the basis of many chemical and pharmaceutical preparations, and in the preservation of objects of natural history and botany, which in many cases are of enormous size and require much spirit.

All articles proposed for impregnating the spirit, ought to possess the following properties:—1st. Volatility, so as to rise, more or less with the spirit in every distillation, however often repeated. 2nd. Solubility in alcohol, so far as all the flavouring matter it contains is concerned, so that the alcohol may be fully impregnated thereby. 3rd. Solubility in diluted alcohol, to the extent that it will be impossible, in consequence of these three properties, to separate the impregnating matter from the spirit in which it is mixed, by any processes which would not bring the cost of the recovered spirit, higher than that on which the full duty had been paid.

Some of the articles which might perhaps be used for this purpose, are,—coal naphtha, rectified oil of bones and amber, camphor, oils of lavender, rosemary, origanum, &c.; musk and musk-seed, ambergris, otto of roses, and some of the acids.

The articles which however strong-scented, are inadmissible, are self evident, such as turpentines of every kind, and culinary and conditorial aromatics of all descriptions, to protect the gin and liqueur manufactures; and also nitric acid, to prevent the illicit manufacture of sweet spirit of nitre.

It would be indifferent to her Majesty's excise what impregnants were used, provided they answered the single purpose of rendering the spirits with which they were mixed, absolutely unpotable, therefore the parties requiring this impregnated spirit might select those allowed ingredients which best suited their trade. With some, as the painter, varnish-maker, &c., economy would be a greater object than to the perfumers; therefore, for them the impregnants must be cheap, while the latter would avail to use those dear ingredients which they now use, as musk, otto of roses, &c. Sometimes, and to suit his particular views (whether honest or not), a large consumer might propose to the proper authorities, an ingredient not already on the proposed excise list, and it would then devolve on the chemical department of her Majesty's excise, to ascertain (at applicant's expense), whether or not such ingredients could be allowed to be used without danger to the revenue, and if so, let the permission be granted, and that article be added to the list of those already allowed.

There always have been, and ever will be, illicit distillers, so long as any duty on spirits exists, worth evading; therefore let the present proposition be fairly examined, to see if it affords any additional facilities to such offenders. These persons, I believe, Sir, generally make their own wash, and distil and rectify it on the same premises, and with the same utensils. Now, what would they gain by purchasing the impregnated spirit at the low duty, with the view of making it potable? Who are their present customers? If any others than those who drink it, they would lose all their sale to them by the present plan, for a suitable spirit might be openly purchased at the lowest price. How, therefore, would they be placed as illicit distillers of drinkable spirits by my proposed plan? Why, just as they are now,—for suppose them to buy spirits impregnated with any of the cheapest (and they must be cheap) ingredients on the Excise list, it is assumed that it would have a widely different, and more disagreeable flavour than the coarsest spirit they now make, and such as no processes within their means could render endurable to the taste; and, besides this, how could they prevent the peculiar smell of this spirit, when hot, in their imperfect stills, from detecting them, and they would require too much room and too many additional bulky and expensive utensils, ever to make it worth

their while to run so much risk, even if, after all, the spirit might possibly be made drinkable. Their chief customers are the poor and vicious, who are nevertheless very nice and fastidious in the flavour of their favourite beverage, and such a spirit would not at all suit their previous tastes; so that it may be assumed, on tolerably good grounds, that the danger to her Majesty's revenue from this source would, instead of being increased, be greatly diminished by the present proposition, inasmuch as the consumers for non-potable uses, who now buy illicit spirit, would then use that on which at least some duty had been paid.

Chemists and druggists are very great consumers of alcohol, and they would, to a trifling amount, substitute the impregnated, for the pure alcohol now employed, but I well know this could only be done to a very limited extent, and the ten-fold quantity of the impregnated alcohol which they would otherwise consume, would more than compensate for the small deficit, caused as above named, and more especially as every wholesale and retail druggist would then find it abundantly remunerative to take out a licence (to be granted for this particular spirit alone), which would greatly improve that branch of the revenue, and as no distiller or rectifier would, by the proposed plan, be allowed to have or keep any of this impregnated spirit on his general business premises, it would most probably give rise to a separate trade, or else, and what is more desirable, become a leading article with some of those already established.

It would require, Sir, a knowledge of the sciences, arts, manufactures, professions, and trades, possessed but by very few individuals, to view this subject in all its bearings, and fully to estimate the advantages here proposed; and they may, therefore, appear overstated to a superficial calculator; but a careful consideration will enable such to appreciate them better.

Let us, Sir, as a feeble illustration of my views, take Alkanet root as an example of the working of the proposed plan. You know, Sir, what a troublesome, dirty, and very wasteful operation it is to get the colouring matter out of this substance by oil or turpentine; but a chemist, who under this plan, would make such operations his business—would, at a trifling expense, extract the entire colouring matter, at little or no loss of alcohol, and send it into the market, somewhat in the form of powdered dragon's blood; and ask any gunstock-maker, cabinet-maker, or perfumer, if he would not consider this a great advantage. I am aware that an alcoholic solution of the colouring matter of Alkanet root would not answer, but here the alcohol would be entirely driven off, and the dry extract left in its original beauty and purity, a new article in commerce.

It must also be remembered, Sir, that the question is not exactly what wonderful advantages do we see the trades, &c., of those countries possess over us where spirit is very cheap? but rather—what advantages might we not reap, taking in view our greater national enterprise, our superior capital and skill, our extensive possessions abroad, and our luxurious and rich consumers at home, were we similarly situated? For example: a French perfumer can far better afford to pay 5s. per gallon for the spirit he uses, than a Russian or German perfumer 3s.; and an English perfumer can still better afford to pay 7s. or 8s., than the two former 3s. or 5s. So, also, a German or Russian family would, perhaps, rather endure for months the odious smell of oil or turpentine in their newly-painted houses, than pay 3s. or 4s. a gallon for alcohol to avoid the evil; whereas in England it would be most gladly paid, to escape from such an evil—but 18s. or 20s. is too much to pay for the immunity.

From these observations, Mr. Editor, you will see, that I only here propose to carry out in principle, the plan adopted by Government some years ago, with regard to the salt used for agricultural purposes; and although many obstacles may be opposed to the one in question, I think, Sir, you will admit that well-directed and persevering efforts have overcome far greater ones, for the attainment of objects of less importance.

If, therefore, any class feel themselves in-